

City Rates : Table									
City Rate Code	City Code	Year	High Cost	Meal Rate	Full Rate	Oconus Sheet ID	High City ID		
1928	5	1993	No	\$102.00		93 antwerp 102.doc			
660	5	1994	No	\$100.00		94 antwerp 100.doc			
661	5	1995	No	\$114.00		95 antwerp 114.doc			
662	5	1996	No	\$86.00		96 antwerp 86.doc			
2553	5	1997	No	\$78.00		97 antwerp 78.doc			
4882	5	1998	No	\$72.00		98 antwerp belgium 72.doc			
5930	5	1999	No	\$74.00	\$181.00	99 antwerp belgium 74 181.doc			
7269	5	2000	No	\$62.00	\$151.00	00 Antwerp Belgium 62 151.doc			
2026	6	1993	No	\$38.00					
1328	6	1994	No	\$38.00		94 san francisco ca 38.doc			
891	6	1995	No	\$38.00		95 san francisco ca 38.doc			
1662	6	1996	No	\$38.00		96 san francisco ca 38.doc			
1100	8	1994	No	\$38.00		94 new york ny 38.doc			
1489	8	1995	No	\$38.00		95 new york ny 38.doc			
1755	8	1996	No	\$38.00		96 new york ny 38.doc			
1160	9	1993	No	\$38.00					
652	9	1994	No	\$38.00		94 oakland ca 38.doc			
1507	9	1995	No	\$38.00		95 oakland ca 38.doc			
1653	9	1996	No	\$34.00		96 oakland ca 34.doc			
2907	9	1997	Yes	\$34.00		97 oakland ca 34.doc	97h san francisc		
Record: 14	1	1	1	1	1	1	1	1	1

Fig. 1

Fig. 2

Fig. 2

☐ Airports

## City Schedule

**Client#** P1013 **Name:** Michael Patrick

**City:** Minneapolis **#Days:** 3 **State:** MN **Country:**

**Airport Identifier:** **Airport Name:** **Linked To:**

**Soc. Sec. #:** 589-38-6042 **Tax Year:** 1999

**Client Info** **Project Info**

Tax Year	City / State / Country	# Days
1999	Minneapolis/MN/	3
1999	Dallas/TX/	3
1999	Philadelphia/PA/	3
1999	Los Angeles/CA/	3
1999	San Salvador//EI Salvador	1

**Goto Travel Schedule**

Record: 14 of 42

**Add Record**

Total Days For Year: 242

**Delete Record**

42 of 42 (Filtered)

**Goto City Rates**

**Done**

Fig. 3

☐ Supporting Schedules

Client#

S1022

First Name:

Robert

MI:

B

Last Name:

Gibson III

Social Security Number:

228-88-7646

Label - Counter

Year:

1997

Print Meal Rate

Spouse's First Name:

Sayuri

MI:

S

Spouse's Last Name:

Social Security Number:

556-85-9526

Label - Robert's

1040X

1040X+A

1040X

1040X+A

Actual \$:

\$10,688

Trans Rate \$:

\$6,792

Employer Reimb:

W

No Meal Reduction

50%

Goto Project

Actual

Transportation

High/Low

Ship Info

IRS Mailing Addresses

State Mailing Addresses

Ship Sch.

Sailor Day Check

Print Attachments

Print Actuals Sheets

Print Actuals & Actuals City

# of Days:

172

Print Actuals City List

View Sailor Schedule

Print Sailor Schedule

Done

Fig. 4





City Name : Table

City Code	City	State	Country
6 Antwerp		Ca	Belgium
6 San Francisco		NY	
8 New York		Ca	
9 Oakland		Ca	
10 Monterey		France	
11 Paris		Germany	
12 Berlin			
13 Bridgeport <Sacramento>		Ca	
14 Chico <Sacramento>		Ca	
17 Clearlake		AL	
18 Birmingham		AL	
19 Gulf Shores		AK	
20 Anchorage		CT	
22 Hartford		SC	
25 Charleston			Netherlands
27 Rotterdam			Egypt
28 Port Said			Somalia
29 Mogadishu		SC	
30 Aspen			Egypt
31 Cairo		AL	
32 Sheffield <Huntville>		AZ	
33 Grand Canyon		AZ	
34 Phoenix		AZ	
35 Scottsdale		AZ	
36 Prescott		AZ	
37 Tucson		AR	
38 Hot Springs		AR	
39 Little Rock		AR	
40 Texarkana		CA	
41 El Centro <Palm Springs>			
...			

Record: 114 41 111 111 111 of 1801

Fig. 6A

142

[illegible]

Fig. 7







178

190

182

186

StateServiceCenters : Table							X	
StateID	Name	Name2	OweAddress	OweCity				
AK	No State Return							
AL	Alabama Income Tax		P.O. Box 2401	Montgomery				
AR	DFA	State Income Tax	P.O. Box 2144	Little Rock				
AZ	Arizona Dept of Revenue		P.O. Box 52016	Phoenix				
CA	Franchise Tax Board		P.O. Box 942867	Sacramento				
CO	Colorado Dept of Revenue		1375 Sherman Street	Denver				
CT	DRS		P.O. Box 2977	Hartford				
DC	Dept of Finance & Revenue	Ben Franklin Station	P.O. Box 7861	Washington				
DE	Delaware Division of Revenue		P.O. Box 508	Wilmington				
FL	Florida Dept of Revenue		5050 W. Tennessee Street	Tallahassee				
GA	Georgia Income Tax Division		P.O. Box 740399	Atlanta				
HI	Hawaii Dept of Taxation		P.O. Box 3559	Honolulu				
IA	Income Tax Processing	Iowa Depart of Revenue & Finance	Hoover State Office Building	Des Moines				
ID	Idaho State Tax Commission		P.O. Box 56	Boise				
IL	Illinois Dept of Taxation		Springfield	Illinois				
IN	Indiana Dept of Revenue		P.O. Box 40	Indianapolis				
KS	Kansas Income Tax	Kansas Department of Revenue	915 SW Harrison Street	Topeka				
KY	Kentucky Revenue Cabinet			Frankfort				
LA	LA Department of Taxation	Department of Revenue	P.O. Box 3440	Baton Rouge				
MA	MA Department of Revenue		P.O. Box 7003	Boston				
Record: 14		1	1	1	1	1	1	1
		of 50						

Fig. 10

194 78 202 48 198

ZIPCODE: Table				COUNTY
ZIP	STATE	CITY		
00501	NY	Holtsville		
00544	NY	Holtsville		
00601	PR	Adjuntas		
00602	PR	Aguada		
00603	PR	Aguadilla		
00604	PR	Aguadilla		
00605	PR	Aguadilla		
00606	PR	Maricao		
00610	PR	Anasco		
00611	PR	Angeles		
00612	PR	Arecibo		
00613	PR	Arecibo		
00614	PR	Arecibo		
00616	PR	Bajadero		
00617	PR	Barceloneta		
00622	PR	Boqueron		
00623	PR	Cabo Rojo		
00624	PR	Penuelas		
00627	PR	Camuy		
00631	PR	Adjuntas		
Record: 14 of 128817 of 43084				

Fig. 11

Figure 1 is a screenshot of a graphical user interface (GUI) window titled "Attachments". The window contains a menu bar with "Attachments" and "Edit Document Attachments". Below the menu bar, there are several input fields and buttons. The "Client ID Prefix" field has a dropdown arrow and is labeled "86". The "Sailor" field has a dropdown arrow and is labeled "106". The "Tax Year" field is labeled "1995". The "Sort ID" field is empty. The "Description" field is labeled "NA". The "Document File Name" field has a dropdown arrow. There is an "Update Document List" button. At the bottom, there is a status bar showing "Record: 1" and "of 4 (Filtered)". Handwritten annotations include "210" pointing to the title bar, "86" pointing to the "Client ID Prefix" field, "106" pointing to the "Sailor" field, and "132" pointing to the status bar.

Fig. 12

FIG. 13 is a schematic diagram of a computer screen displaying a graphical user interface (GUI) for managing ship companies. The GUI includes a title bar with a maximize button, a minimize button, and a close button. The main area is divided into several sections. The top section is a list box labeled "Ship Companies" containing the entry "sealand". Below this is a form with fields for "Ship Co. Name", "Short Name", "Work Phone", "Meal Letter", "Documentation", "Document Description", "Doc. File Name", "Update Ship Co. Doc List", "Good Letter", and "Sea Land.ppt". At the bottom, there are two record navigation controls. The first control shows "Record: 14" and "1 of 1". The second control shows "Record: 14" and "1 of 54".

318

314

☐ Ship Companies

Ship Co. Name

sealand

Short Name

Sealand

Work Phone

Meal Letter

☒

Documentation

Document Description

Doc. File Name:

Update Ship Co. Doc List

Good Letter

Sea Land.ppt

Record: 14

1 of 1

Delete Company

Done

Record: 14

1 of 54

306

Fig 13



270

274

142

Ship Location : Table											
Control#	ShipNameCode	Date	City	Rate Code	Notes	Sailing Sch	Ten	AssumedDate	InPortDate		
168785	419	02/21/1998		3773		48			<input checked="" type="checkbox"/>		
168815	420	08/14/1999		8048		0		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
168817	420	08/15/1999		8048		0		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
168818	420	08/16/1999		8048		0		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
168819	420	08/17/1999		8048		0		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
168820	420	08/18/1999		8048		0		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
168821	420	08/19/1999		8048		0		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
168822	420	08/20/1999		8048		0		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
168823	420	08/21/1999		8048		0		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
168824	420	08/22/1999		8048		0		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
168825	420	08/23/1999		8048		0		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
168826	420	08/24/1999		8048		0		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
168827	420	08/25/1999		8048		0		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
168828	420	08/26/1999		8048		0		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
168829	420	08/27/1999		8048		0		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
168830	420	08/28/1999		8048		0		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
168831	420	08/29/1999		8048		0		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
168832	420	08/30/1999		8048		0		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
168816	420	08/31/1999		5496		0		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
170183	421	05/06/1997		3159		0		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Record: 14		128817	128817	128817	128817	128817	128817	128817	128817		

Fig. 15



When you click on the "Find" button, the program will search for the record you entered in the "Find" field. If the record is found, the program will display the record in the "Record" field. If the record is not found, the program will display a message.

350

278

☐ Merchant Sailor Schedule

Travel Information

Dates Entered/Updated

Client Name:  
Gibson III Robert

Client #:  
S1022

Soc. Sec. #:  
228-88-7646

Ship Name:  
California

Trip Start Date:  
3/07/199

Trip End Date:  
06/08/199

Ship Co.:  
Maersk Line, Ltd.

Need Ship Sch:  
No

Find

Goto Travel Schedule

Delete Trip

Add Trip

Print Port of Call

Done

Record: 14 of 2 (Filtered)

Ship Schedule Loaded

Start Date  
03/07/1997

End Date  
06/08/1997

Other Sailors  
On Same Ship

Goto Ship  
Names

42

282

290

286

Fig. 16

When data is entered into the table, the data is stored in the database. The data is then retrieved from the database and displayed in the table.

310

302

314

ShipCompanies: Table					
ShipCoID	ShipCoName	ShipCoShortName	Work Phone	MealLetter	
1	sealand	Sealand		<input checked="" type="checkbox"/>	
4	Matson	Matson		<input checked="" type="checkbox"/>	
5	Brusco Tug & Barge	Brusco Tug		<input checked="" type="checkbox"/>	
6	Campbell Towing	Campbell Tow		<input checked="" type="checkbox"/>	
7	Crowley American	Crowley		<input checked="" type="checkbox"/>	
8	Forty Niner Transportation	49r Trans		<input checked="" type="checkbox"/>	
9	Western Towboat	Western Tow		<input checked="" type="checkbox"/>	
10	Marine Transport	Marine Transport		<input type="checkbox"/>	
11	Interocean Ugland Mgmt	Interocean		<input type="checkbox"/>	
12	Osprey-Acomarit Ship Mgmt	Osprey		<input checked="" type="checkbox"/>	
13	Transoceanic Cable	Transoceanic		<input checked="" type="checkbox"/>	
14	Sheridan Transportation	Sheridan		<input type="checkbox"/>	
15	Energy Transportation	Energy Trans		<input type="checkbox"/>	
16	Red River & Van Ammeren	Red River		<input type="checkbox"/>	
17	State of Alaska	Alaska State		<input checked="" type="checkbox"/>	
18	Ensco Marine	Ensco Marine		<input checked="" type="checkbox"/>	
19	Central Gulf Lines	Central Gulf		<input type="checkbox"/>	
20	Ocean Ships	Ocean Ships		<input checked="" type="checkbox"/>	
21	Lykes Bros	Lykes		<input checked="" type="checkbox"/>	
22	Mormac Marine	Mormac		<input checked="" type="checkbox"/>	
...				<input type="checkbox"/>	
Record: 14 of 54					

Fig. 17

☐ Supporting Schedules

Client#

S1121

First Name:

Sidney

MI:

Last Name:

Distenfeld

Social Security Number:

083-30-7689

Label -

Counter

Year:

1999

Print Meal

Rate

Spouse's First Name:

Andrea

MI:

Spouse's Last Name:

Social Security Number:

094-40-8230

Label -

Robert's

1040X

1040X+A

1040X

1040X+A

Employer Reimb:

No Meal

Reduction

Goto

Project

Actual \$:

\$16,285

Trans Rate \$:

\$6,672

High/Low \$:

\$16,001

55%

Actual

Transportation

High/Low

Ship Info

IRS Mailing Addresses

State Mailing Addresses

Ship Sch.

Sailor Day Check

Ship Name:

Ship Name:	Trip Start Date:	Trip End Date:	Days Diff.	Need Sch.
President Adams	1/1/99	1/11/99	0	<input type="checkbox"/>
President Polk	3/30/99	6/9/99	0	<input type="checkbox"/>
President Adams	8/12/99	10/20/99	0	<input type="checkbox"/>
President Kennedy	12/23/99	12/31/99	0	<input type="checkbox"/>

# of Days:

162

Print Actuals City List

View Sailor Schedule

Print Sailor Schedule

Done

Fig. 18

298

302

306

ShipCoDocs : Table					
ShipCoDocID	ShipCoID	DocDesc	ShipCoDocNumb	ShipCoDocPageNumb	ShipCoDocFileName
1	4	Good Letter		1	matson.ppt
2	5	Good Letter		1	Brusco Tug & Barge.ppt
3	6			1	
4	7	Good Letter		1	Crowley Maritime.ppt
5	1	Good Letter		1	Sea Land.ppt
6	8	Good Letter		1	49 Transportation Inc.ppt
7	9	Good Letter		1	Western Towboat Co.ppt
8	12	Good Letter		1	Osprey Acomarit Ship Magmt.ppt
9	13	Good Letter		1	Transportation Cable Ship Co.ppt
10	18	Good Letter		1	Ensco Marine Transport.ppt
11	20	Good Letter		1	Ocean Ships Inc.ppt
12	22	Good Letter		1	Mormac Marine Transport.ppt
13	23	Good Letter		1	Int'l Marine Carriers.ppt
14	24	Good Letter		1	
15	31	Good Letter		1	Ocean Chemical Transport.ppt
16	25	Good Letter		1	American Overseas Marine.ppt
17	21	Just Kevin Best		1	
19	10	NO Letter			
20	11	NO Letter			
21	14	NO Letter			
Record: 14 4			1	4	
			1 of 41		

Fig. 19

FIG. 20 is a schematic diagram of a computer system 300, which includes a processor 302, a memory 304, and a database 306. The processor 302 is connected to the memory 304 and the database 306. The memory 304 stores data and instructions for the processor 302. The database 306 stores data in a structured format. The computer system 300 is used to process data and generate reports.

322  
326  
282  
302  
330

Ship Names : Table				
ShipNameCode	Ship Name	ShipColD	ShipEmail	
400	Diamond Shoals			
401	Yukon	41		
402	Tippicanoe	41		
403	Rappahannock	41		
405	Beaver State			
406	Charter Boats			
407	Kalmoku	4		
408	Tellus			
409	Argonaut			
410	Pride	1		
411	Motivator	1		
412	Value	1		
413	USNS Gordon			
414	Charleston			
416	test ship 2			
417	Oversean Marilyn			
418	Cape Diamond			
419	OOCL Innovation	1		
420	Enterprise (Farrell)			
421	Pathfinder			
...				
Record: 14 of 338				

Fig. 20

330

282

Ship Names		Ship Name	Ship Email
Shipping Co.			
Campbell Towing	▼	Advantage	
	▼	Alaska (Arco)	
Western Towboat	▼	Alaska Mariner	
State of Alaska	▼	Alpha Helix	
Crowley American	▼	Ambassador	
I.U.M.	▼	Ambrose Channel	
American Ship Managem	▼	America	
Goto Ship Co.	▼	Goto Ship Name	
		Add Ship	Delete Ship
		Co. Sort	Done

Record: 14 1 1 1 1 1 1 of 338

Fig. 21

Fig. 22

Fig. 22





☐ Assign Projects

Project Assignment

Project #:

4276

Find EXISTING Project:

Client #:

S1121

Distenfeld, Sidney

Tax Year:

2000

Project Name:

Tax Return

Status:

Completed

Remove Last Task

Start Date:

3/19/01

Invoice #:

3932

Paid:

Yes

Difficulty:

Fast Track

File Location:

File Cabinet

Location Date:

3/19/01

Travel Status:

Dir. Location:

Taxdone

Directory Date:

3/20/01

Task List

Priority/Notes

Extensions

New Information

Delays

Sailors/Letters

Assignees

Date	Task Result	Comments	Done By
3/19/01	Tax Info Dropped Off by T/P - NO Money		Doreen
3/19/01	Taxper/Spouse Is a SAILOR		Doreen
3/20/01	Everything Loaded Skip to Completed		Richard
3/20/01	Most Info Now Appears to be Already Loaded		Richard
3/20/01	Tax Return Printed & Now Ready to Assemble		Richard
3/20/01	Tax Return Assembled & Ready to Be Signed		George
3/20/01	Tax Return Was OK & Was Signed by Marty		Marty
3/20/01	Return Not Paid For - Waiting for Payment		Marty
3/20/01	T/P Will Mail Check & Then Wants Return Mailed		Marty
3/26/01	T/P Sent Payment Today - Mail Return		Nancy
Record: 14	4	1	1

Add NEW Client

Delete Project

Add Project

OK

Fig. 24

FIG. 25 is a schematic diagram of a task update maintenance screen. The screen includes a title bar with a close button (X) and a menu bar with an "Assign Projects" option. Below the menu bar is a "Task Update Maintenance" section with a "User ID:" field containing the name "Marty" and an "OK" button. To the right of the "OK" button is a "Red Letter Date Only" button. The main area of the screen is a table with columns for "Task List", "Difficulty", "Date Created", "Client Name / Number", "Tax Year", "Task", "Notes", and "Status". The table contains 14 rows of data, each representing a task update. The "Status" column contains a series of checkmarks. Handwritten annotations include "414" pointing to the "User ID:" field, "406" pointing to the "OK" button, "378" pointing to the "Notes" column, and "410" pointing to the "Status" column. A "Record:" label is at the bottom left, and a "Page 1 of 46" label is at the bottom right.

414

406

378

410

402

☐ Assign Projects

Task Update Maintenance

User ID: MartyOKRed Letter Date Only

Task List		Date Created	Client Name / Number	Tax Year	Task	Notes	Status
<input type="checkbox"/>	Fast Track	06/28/1999	Rascon, Martin / S739	1998	Return Now Assembled & Ready to Sign		<input checked="" type="checkbox"/>
<input type="checkbox"/>	Fast Track	03/01/1999	Smith Georgean / P615	1998	Return Appears to be Near Completion		<input checked="" type="checkbox"/>
<input type="checkbox"/>	Fast Track	03/07/2000	Denman, Jesse / R616	1999	Return Now Signed & Moved to "Taxdone"		<input checked="" type="checkbox"/>
<input type="checkbox"/>	Fast Track	11/01/2000	Thomas, Robert / S1126	1999	Prepare Amended Return ONLY		<input checked="" type="checkbox"/>
<input type="checkbox"/>	Fast Track	11/01/2000	Thomas, Robert / S1126	1998	Prepare Amended Return ONLY		<input checked="" type="checkbox"/>
<input type="checkbox"/>	Fast Track	11/01/2000	Thomas, Robert / S1126	1997	Prepare Amended Return ONLY		<input checked="" type="checkbox"/>
<input type="checkbox"/>	Fast Track	11/13/2000	McDonald, Joe / S1133	1999	Prepare Amended Return ONLY		<input checked="" type="checkbox"/>
<input type="checkbox"/>	Fast Track	11/13/2000	McDonald, Joe / S1133	1998	Prepare Amended Return ONLY		<input checked="" type="checkbox"/>
<input type="checkbox"/>	Fast Track	11/13/2000	McDonald, Joe / S1133	1997	Prepare Amended Return ONLY		<input checked="" type="checkbox"/>
<input type="checkbox"/>	Fast Track	11/15/2000	Single, George / S797	1997	Prepare Amended Return ONLY		<input checked="" type="checkbox"/>
<input type="checkbox"/>	Fast Track	12/06/2000	Niem, Klaus / S1148	1998	Prepare Amended Return ONLY		<input checked="" type="checkbox"/>
<input type="checkbox"/>	Fast Track	09/15/2000	Vickery, Oscar / P36	1999	Return Appears to be Near Completion	Yes	<input checked="" type="checkbox"/>
<input type="checkbox"/>	Fast Track	10/14/2000	Parry, Ralph / 185	1999	Return Now Signed & Moved to "Taxdone"		<input checked="" type="checkbox"/>

Record: 14 of 46

Fig. 25





Fig. 28A

Amended Tax Return - Schedule A Supporting Statement -  
Name:

SSN:

Line 2. Taxpayer is a **FULL-TIME MERCHANT SAILOR** whose original tax preparer did not claim the taxpayer's "**DEEMED SUBSTANTIATED**" **Out-of-Town Travel Expenses** now available to ALL Merchant Sailors. Explanation & Substantiation as follows:

Line 2. Taxpayer, is a **FULL-TIME MERCHANT SAILOR** who prepared his own tax return and did not claim his own "**DEEMED SUBSTANTIATED**" **Out-of-Town Travel Expenses** now available to ALL Merchant Sailors. Explanation & Substantiation as follows:

As a **MERCHANT SAILOR**, the taxpayer was assigned to work on a Cargo Ship during 1999 that was traveling between ports located around the Pacific Ocean and therefore qualifies per attached **Rev Proc 98-64's "Transportation Industry Employees"** and attached **MARIN JOHNSON TAX COURT DECISION** to compute his **DEEMED SUBSTANTIATED Out-of-Town Travel Incidental Costs** by using attached Pub 1542's Non-Foreign OCONUS Rates, Foreign OCONUS Rates and Domestic CONUS Rates for EACH CITY and their related incidental rates as follows:

The **JOHNSON CASE** now allows ALL Sailors to also claim their Other Travel Expenses per **IRS Notice 95-50** which totals:

xxx.

As a **MERCHANT SAILOR**, taxpayer was forced by his Union regulations to personally show up at his Union Hall to look for his next work assignment. He was NOT ALLOWED to simply phone his Union Hall to see what new jobs were currently available. Per attached **Tax Research**, his auto mileage and possibly other travel-related costs back and forth to his Union Hall looking for work are **FULLY DEDUCTIBLE** as follows:

Total Tax Court & IRS Allowed Sailor Travel

xxx.

✓ **NO EMPLOYER PROVIDED TRAVEL REIMBURSEMENTS PER COMPANY LETTER.**

✓ See attached Official Ship's "Ports-of-Call" Travel Schedule.

✓ See Sailor Day-by-Day Travel & Tax Court Established Daily Rates.

✓ See attached Official U.S. Coast Guard Sailor's Travel Documents.

✓ See attached Tax Court Case - Johnson v. Comm., 115 T.C. 16 (2000)

✓ See attached I.R.S. Revenue Procedure 98-64 regarding Sailor Travel.

✓ See attached Tax Research Regarding Sailor Travel to Union Halls.

✓ See attached Official IRS Non-Foreign OCONUS Rates for each city listed.

✓ See attached Official IRS Foreign OCONUS Rates for each city listed.

✓ See attached Official IRS Domestic CONUS Rates for each city listed.

✓ See attached Federal Travel Regulation - Appendix B M&IE Breakdown.

Fig. 28B

Amended Tax Return - Schedule A Supporting Statement - 1999  
Name: George C. Antunovich

SSN: 618-40-3471

Line 2. Taxpayer is a **FULL-TIME MERCHANT SAILOR** whose original tax preparer did not claim the taxpayer's "**DEEMED SUBSTANTIATED**" Out-of-Town Travel Expenses now available to ALL Merchant Sailors. Explanation & Substantiation as follows:

As a **MERCHANT SAILOR**, the taxpayer was assigned to work on a Cargo Ship during 1999 that was traveling between ports located around the Pacific Ocean and therefore qualifies per attached Rev Proc 98-64's "Transportation Industry Employees" and attached MARIN JOHNSON TAX COURT DECISION to compute his **DEEMED SUBSTANTIATED Out-of-Town Travel Incidental Costs** by using attached Pub 1542's Non-Foreign OCONUS Rates, Foreign OCONUS Rates and Domestic CONUS Rates for EACH CITY and their related incidental rates as follows:

20 Days x \$17	(\$85) Djibouti City, Djibouti	=	\$340
12 Days x \$15	(\$77) Jeddah, Saudi Arabia	=	\$180
15 Days x \$11	(\$56) Port Suez <Port Said>, Egypt	=	\$165
6 Days x \$14	(\$69) Port Sudan <Khartoum>, Sudan	=	\$84
19 Days x \$2	(\$38) Corpus Christi, Texas	=	\$38
19 Days x \$2	(\$42) Bayonne <Newark>, New Jersey	=	\$38
16 Days x \$2	(\$42) Houston, Texas	=	\$32
9 Days x \$2	(\$38) Bucksport <Bar Harbor>, Maine	=	\$18
9 Days x \$2	(\$42) Elizabeth <Newark>, New Jersey	=	\$18
7 Days x \$2	(\$38) Savannah, Georgia	=	\$14
6 Days x \$2	(\$42) Baytown <Galveston>, Texas	=	\$12
6 Days x \$2	(\$46) New York City <Manhattan>, New York	=	\$12
5 Days x \$2	(\$38) Tampa, Florida	=	\$10
4 Days x \$2	(\$46) Paulsboro <Philadelphia>, PA	=	\$8
4 Days x \$2	(\$42) Port Everglades <Miami>, Florida	=	\$8
2 Days x \$2	(\$46) San Pedro <L.A.>, California	=	\$4
1 Day x \$2	(\$34) Port Canaveral <Cocoa Beach>, Florida	=	\$2
1 Day x \$2	(\$38) Oakland, California	=	\$2
1 Day x \$2	(\$34) Cape Canaveral <Cocoa Beach>, Florida	=	\$2

Total Sailor Travel Costs Allowed per OCONUS & CONUS Rates 987.

The **JOHNSON CASE** now allows ALL Sailors to also claim their Other Travel Expenses per **IRS Notice 95-50** which totals: xxx.

Total Tax Court & IRS Allowed Sailor Travel 250 xxx.

✓ **NO EMPLOYER PROVIDED TRAVEL REIMBURSEMENTS PER COMPANY LETTER.**

✓ See attached Official Ship's "Ports-of-Call" Travel Schedule.

✓ See Sailor Day-by-Day Travel & Tax Court Established Daily Rates.

✓ See attached Official U.S. Coast Guard Sailor's Travel Documents.

✓ See attached Tax Court Case - Johnson v. Comm., 115 T.C. 16 (2000)

✓ See attached I.R.S. Revenue Procedure 98-64 regarding Sailor Travel.

✓ See attached Tax Research Regarding Sailor Travel to Union Halls.

✓ See attached Official IRS Non-Foreign OCONUS Rates for each city listed.

✓ See attached Official IRS Foreign OCONUS Rates for each city listed.

✓ See attached Official IRS Domestic CONUS Rates for each city listed.

Fig. 28C

Supplemental Pilot Travel Schedule - 2000  
Name: Frederick M. Amicangioli

SSN: 019-46-5487

Schedule A  
Line 20 - Unreimbursed Employee Expenses

Description Amount

Taxpayer is an **AIRLINE PILOT** assigned to fly aircraft around the world and therefore qualifies per attached Rev Proc 2000-9's "Transportation Industry Employees" and I.R.S. Pub 463's "Travel Expenses" to compute his **DEEMED SUBSTANTIATED Out-of-Town Travel Costs** by using attached Pub 1542's Foreign OCONUS Rates and Domestic CONUS Rates for **EACH CITY** as follows:

21 Days	x	\$131	Tokyo, Japan	=	\$2,751.
23 Days	x	\$115	Hong Kong, China	=	\$2,645.
55 Days	x	\$46	Los Angeles, California	=	\$2,530.
54 Days	x	\$46	Minneapolis, Minnesota	=	\$2,484.
19 Days	x	\$96	London, United Kingdom	=	\$1,824.
26 Days	x	\$68	Anchorage, Alaska	=	\$1,768.
5 Days	x	\$295	Hong Kong, China	=	\$1,475.
21 Days	x	\$44	Sigonella, Italy	=	\$924.
14 Days	x	\$65	Honolulu <Oahu>, Hawaii	=	\$910.
12 Days	x	\$64	Seoul, South Korea	=	\$768.
7 Days	x	\$99	Taipei, Taiwan	=	\$693.
7 Days	x	\$78	Frankfurt, Germany	=	\$546.
7 Days	x	\$70	New Delhi, India	=	\$490.
6 Days	x	\$73	Rota <Madrid>, Spain	=	\$438.
6 Days	x	\$70	Prestwick <Glasgow>, Scotland	=	\$420.
11 Days	x	\$38	Atlanta, Georgia	=	\$418.
5 Days	x	\$42	Denver, Colorado	=	\$210.
4 Days	x	\$46	San Francisco, California	=	\$184.
2 Days	x	\$82	Amsterdam, Netherlands	=	\$164.
2 Days	x	\$32	Wake Island, Marshall Islands	=	\$64.

Total Pilot Travel Costs Allowed per OCONUS & CONUS Rates  
**LESS EMPLOYER PROVIDED REIMBURSEMENTS**

21,706.  
<6,000>

Pilot Travel Allowance in Excess of Reimbursements  
Dept of Transportation's Pilot "Hours of Service" Rate

15,706.  
x 60%

Net Pilot DEEMED SUBSTANTIATED Travel Costs

9,424.

266